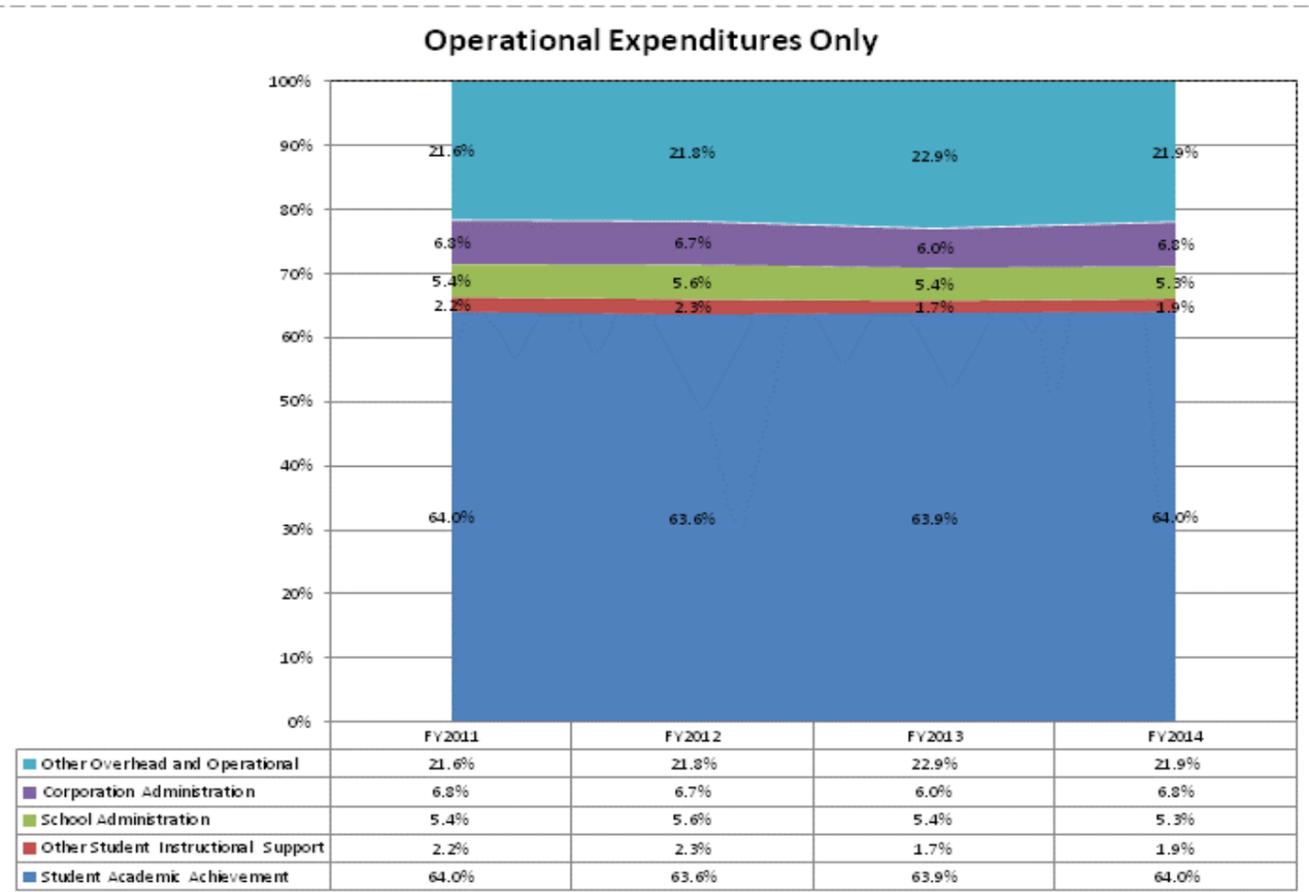
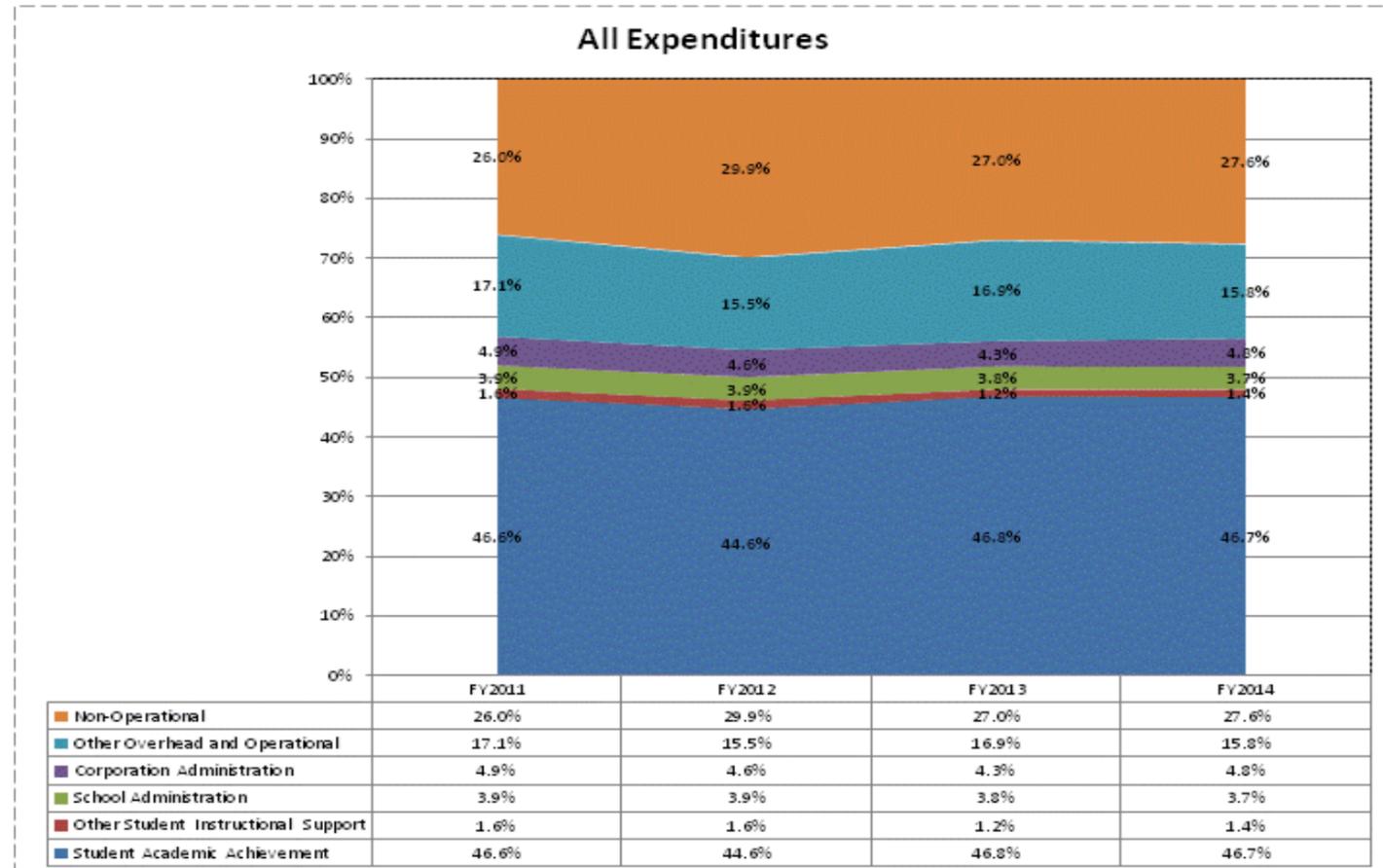


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
School Town of Munster (4740)

School Town of Munster (4740)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$21,891,136	50.4%	\$22,659,100	44.7%	\$22,176,354	46.8%	\$21,494,707	46.7%
Student Instructional Support	\$2,391,213	5.5%	\$2,639,243	5.2%	\$2,384,626	5.0%	\$2,332,453	5.1%
Overhead and Operational Nonoperational	\$7,699,118	17.7%	\$10,879,590	21.5%	\$10,045,631	21.2%	\$9,511,732	20.7%
Nonoperational	\$11,416,551	26.3%	\$14,488,632	28.6%	\$12,770,504	27.0%	\$12,702,916	27.6%
Grand Total	\$43,398,018		\$50,666,565		\$47,377,115		\$46,041,807	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	56.0%	49.9%	51.8%	51.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
School Town of Munster (4740)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$173,780	\$721,336	\$690,786	N/A	298%	-4%
11100 Regular Programs; Elementary	\$4,624,158	\$5,652,752	\$5,189,733	\$5,123,858	11%	-9%	-1%
11200 Regular Programs; Middle/Junior High	\$2,348,825	\$3,171,612	\$3,144,447	\$3,067,362	31%	-3%	-2%
11300 Regular Programs; High School	\$3,740,580	\$5,314,400	\$5,377,567	\$5,171,516	38%	-3%	-4%
11430 Vocational Education; Distributive Education	\$71,179	\$86,073	\$85,325	\$80,285	13%	-7%	-6%
11450 Vocational Education; Consumer and Homemaking	\$89,869	\$188,247	\$196,033	\$202,085	125%	7%	3%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$37,368	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$210,428	\$313,708	\$324,130	\$332,584	58%	6%	3%
12350 Physical Impairment; Homebound	\$9,156	\$25,012	\$19,396	\$17,817	95%	-29%	-8%
12520 Culturally Different; Compensatory	\$28,281	\$16,618	\$0	\$0	-100%	-100%	N/A
12710 Equal Opportunity At Risk	\$58,569	\$104,680	\$149,312	\$127,043	117%	21%	-15%
12900 Other Special Programs	\$2,231,110	\$2,466,575	\$1,015,267	\$924,302	-59%	-63%	-9%
14100 Summer School Programs; Elementary	\$41,626	\$68,083	\$11,825	\$10,289	-75%	-85%	-13%
14300 Summer School Programs; High School	\$82,282	\$107,743	\$135,208	\$113,046	37%	5%	-16%
16100 Remediation Testing	\$12,497	\$5,151	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$92,618	\$139,483	\$107,857	\$105,571	14%	-24%	-2%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$33,447	\$154,000	\$189,600	\$101,400	203%	-34%	-47%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,320,000	\$1,642,000	\$2,880,000	\$2,707,800	105%	65%	-6%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$160,239	\$154,132	\$0	\$0	-100%	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$22,059	\$7,952	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$216,943	\$318,027	\$321,671	\$317,641	46%	0%	-1%
22130 Improvement of Instruction; Instructional Staff Training	\$10,572	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$307,255	\$403,855	\$322,911	\$293,033	-5%	-27%	-9%
22230 Library/Media Services; Audiovisual	\$111,056	\$141,929	\$131,553	\$126,272	14%	-11%	-4%
22360 Instruction, Related Technology; Network Support	\$383,895	\$732,703	\$694,846	\$704,138	83%	-4%	1%
22900 Other Support Service, Instructional Staff	\$0	\$49,233	\$52,499	\$36,434	N/A	-26%	-31%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$654,300	\$649,549	N/A	N/A	-1%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$407,395	\$766,582	\$7,289	\$140,833	-65%	-82%	> 500%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$519,092	\$454,768	\$444,250	\$413,694	-20%	-9%	-7%
26497 2007 Account Code - Teachers Retirement Fund	\$822,207	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$17,955,338	\$22,659,100	\$22,176,354	\$21,494,707	20%	-5%	-3%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$335,857	\$485,733	\$339,762	\$367,506	9%	-24%	8%
21340 Health Services; Nurse Services	\$180,471	\$219,548	\$214,819	\$223,601	24%	2%	4%
21430 Psychological Counseling	\$36,995	\$49,873	\$0	\$0	-100%	-100%	N/A
21990 Other Support Services, Students; Other Student Services	\$6,747	\$13,113	\$30,373	\$35,673	429%	172%	17%
24100 Office of The Principal	\$1,393,437	\$1,856,792	\$1,790,064	\$1,695,635	22%	-9%	-5%
24900 Other Support Services, School Administration	\$17,332	\$14,185	\$9,608	\$10,038	-42%	-29%	4%
Student Instructional Support Total	\$1,970,838	\$2,639,243	\$2,384,626	\$2,332,453	18%	-12%	-2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$19,692	\$86,040	\$89,382	\$112,639	472%	31%	26%
23150 Board of Education; Legal Services	\$34,402	\$32,779	\$34,501	\$64,757	88%	98%	88%
23160 Board of Education; Promotion Expenses	\$23,848	\$22,891	\$69,620	\$5,749	-76%	-75%	-92%
23190 Board of Education; Other Governing Body Services	\$2,500	\$10,402	\$41,806	\$53,751	> 500%	417%	29%
23210 Executive Administration; Office of The Superintendent	\$340,439	\$437,144	\$343,598	\$344,013	1%	-21%	0%
23220 Executive Administration; Community Relations	\$25,962	\$18,414	\$25,848	\$19,087	-26%	4%	-26%
23230 Executive Administration; Staff Relations and Negotiations	\$32,453	\$26,250	\$10,000	\$11,000	-66%	-58%	10%
25110 Fiscal Services; Office of The Business Manager	\$250,144	\$379,832	\$283,198	\$313,616	25%	-17%	11%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
School Town of Munster (4740)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25180 Fiscal Services; Property Accounting	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$9,016	\$69,346	\$951	\$7,790	-14%	-89%	> 500%
25192 Other Fiscal Services; Petty Cash	\$300	\$300	\$300	\$300	0%	0%	0%
25193 Other Fiscal Services; Printed Forms	\$3,560	\$0	\$0	\$0	-100%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$50	N/A	N/A	N/A
25199 Other Fiscal Services; Other	\$3,211	\$5,022	\$2,298	\$7,294	127%	45%	217%
25300 Printing, Publishing, and Duplicating Services	\$0	\$2,835	\$3,736	\$1,994	N/A	-30%	-47%
25750 Personnel Services; Health Services	\$0	\$817	\$36,520	\$37,635	N/A	> 500%	3%
25790 Personnel Services; Other Professional Services	\$0	\$1,772,021	\$1,022,489	\$1,182,191	N/A	-33%	16%
25890 Other Technology Services	\$47,509	\$69,733	\$60,846	\$54,403	15%	-22%	-11%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,933,309	\$3,713,331	\$3,701,553	\$3,038,282	4%	-18%	-18%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$96,171	\$121,607	\$58,383	\$73,303	-24%	-40%	26%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$277,574	\$316,552	\$285,979	\$212,883	-23%	-33%	-26%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$910	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$19,572	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$249,150	\$284,455	\$355,956	\$377,244	51%	33%	6%
27010 Student Transportation; Service Area Direction	\$185,695	\$174,680	\$179,685	\$180,880	-3%	4%	1%
27100 Student Transportation; Vehicle Operation	\$492,369	\$757,752	\$888,615	\$887,507	80%	17%	0%
27200 Student Transportation; Monitoring Services	\$2,944	\$3,397	\$2,558	\$51,524	> 500%	> 500%	> 500%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$401,273	\$422,992	\$452,771	\$456,316	14%	8%	1%
27400 Student Transportation; Purchase of School Buses	\$97,958	\$570,590	\$208,973	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$109,471	\$126,605	\$202,876	\$197,563	80%	56%	-3%
27700 Student Transportation; Contracted Transportation Services	\$5,574	\$185	\$62	\$178	-97%	-4%	189%
27900 Student Transportation; Other Student Transportation Services	\$51,600	\$56,600	\$220,000	\$350,326	> 500%	> 500%	59%
27910 Student Transportation; Bus Driver Training	\$0	\$4,179	\$2,770	\$6,703	N/A	60%	142%
31100 Food Services Operations; Service Area Direction	\$158,281	\$232,386	\$235,925	\$188,159	19%	-19%	-20%
31200 Food Services Operations; Food Preparation and Dispensing	\$443,815	\$531,685	\$551,211	\$562,608	27%	6%	2%
31300 Food Services Operations; Food Delivery	\$737	\$925	\$2	\$0	-100%	-100%	-100%
31400 Food Services Operations; Food Purchases	\$565,397	\$610,838	\$616,199	\$638,522	13%	5%	4%
31900 Other Food Services	\$22,871	\$17,005	\$57,019	\$73,463	221%	332%	29%
Overhead and Operational Total	\$6,907,707	\$10,879,590	\$10,045,631	\$9,511,732	38%	-13%	-5%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$855	\$58	\$0	\$0	-100%	-100%	N/A
33200 Community Recreation	\$28,847	\$24,739	\$16,756	\$14,134	-51%	-43%	-16%
33400 Athletic Coaches	\$378,091	\$485,983	\$465,594	\$425,840	13%	-12%	-9%
33910 High School Band Uniforms	\$0	\$582	\$4,000	\$4,012	N/A	> 500%	0%
33990 Other Community Services; Other	\$16,668	\$11,517	\$11,007	\$9,567	-43%	-17%	-13%
40100 Facilities Acquisition and Construction; Service Area Direction	\$151,103	\$239,798	\$100,621	\$63,045	-58%	-74%	-37%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$390,414	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$900	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$2,387,265	\$3,998,411	\$331,840	\$345,927	-86%	-91%	4%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$57,859	\$1,189	\$0	N/A	-100%	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$585,000	\$1,018,505	\$671,000	\$193,750	-67%	-81%	-71%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$14,792	\$168,035	\$0	\$0	-100%	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$478,788	\$275,710	\$229,246	\$325,452	-32%	18%	42%
51100 Debt Services; Principal on Debt; Bonds	\$491,750	\$1,129,853	\$1,122,257	\$886,351	80%	-22%	-21%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$0	\$0	\$360,864	N/A	N/A	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$466,505	\$656,243	\$75,750	\$62,530	-87%	-90%	-17%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,886,067	\$6,419,849	\$9,727,480	\$10,010,177	70%	56%	3%
60150 Nonprogramed Charges; Donations to a Foundation	\$0	\$0	\$12,500	\$0	N/A	N/A	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
School Town of Munster (4740)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
60700 Nonprogramed Charges; Scholarships	\$1,592	\$1,489	\$1,263	\$1,267	-20%	-15%	0%
Nonoperational Total	\$11,278,638	\$14,488,632	\$12,770,504	\$12,702,916	13%	-12%	-1%
Prorated By Fund							
26491 2007 Account Code - PERF	\$396,772	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,477,281	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$2,623,258	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$2,761	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$785,425	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$5,285,496	\$0	\$0	\$0	N/A	N/A	N/A